



The third spell of lockdown has been announced, which would last upto 17th May 2020 and even after that it is not that status quo ante would be restored in toto. The way of life is going to undergo phenomenal changes, where social distancing and hygiene would be the order of the day.

If the lessons learnt during this critical period would certainly improve the quality of life in all spheres.

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GST CASE LAWS

1 In Re. STATE EXAMINATION BOARD 2020-TIOL-78-AAR-GST

Exams for selection of Teachers to schools, liable to GST and not entitled for exemption.

 **Matha, Pita, GST, Guru & God>**

2 MAHADEO CONSTRUCTION COMPANY 2020-TIOL-850-HC-JHARKHAND-GST

Interest cannot be directly recovered and procedure of issue of SCN should be followed.

3 M/s T & D ELECTRICALS 2020-VIL-102-AAR

Registration in the State where Works Contract is executed, is not required, if there is no fixed establishment in that State.


4 RAJINDER BASSI AND OTHERS 2020-TIOL-847-HC-P&H-GST

Bail Petition on account of Covid-19 is dismissed as the Jail is decongested and safe.

 **To escape Covid-19, evade GST!**

5 In Re. VIMAL RAJ - WP No. 927/2020 Kerala HC

Assessment order against deceased person is a nullity.

 **Dept. can even reach him to recover!**

6 CHOE JAE WON & CHOI YANG SUK WP No. 7435 & 7437 / 2020 Madras HC

HC convinced of the safety precaution in the Special Camp set up at Trichy and remanded the accused.

 **Covid-19 does not help here.**



7 IDEAL INDUSTRIAL SYNERGY SOLUTIONS PVT LTD 2020-TIOL-89-AAR-GST

Supply of religious books by applicant to the Madararasas (Islamic educational institutions) are supply of printed books and is exempted from GST



Insha Alla!

M/s K M TRANS LOGISTICS PVT LTD - 2020-TIOL-20-AAAR-GST

GTA is where the lien over the goods and responsibility is transferred to the transporter during transportation. Issue or non issue of Consignment Note is not of relevance.

9 SRI BHAGYALAKSHMI TRADING CORPORATION 2020-TIOL-92-AAR-GST

Puffed Gram / Fried Gram is exempted from GST.



Munching times.





NOTIFICATIONS & CIRCULARS

CENTRAL TAX NOTIFICATIONS - 16.04.2020 to 30.04.2020

NO	DATE	GIST
37	28-04-2020	The facility of transfer of cash balance available in cash ledger under one head to another head by the tax payer himself in terms of Rule 87 (13) through FORM GST PMT-09 is brought into effect from 21.04.2020

CUSTOMS CIRCULARS- 16.04.2020 to 30.04.2020

NO	DATE	GIST
20	21-04-2020	Implementation of circular dealing with Electronic Sealing-Deposit in and removal of goods from Customs Bonded Warehouses, extended till 01-07-2020.
21	21-04-2020	Review of Circular No. 17/2020 dated 03.04.2020 namely, 'Measures to facilitate trade during the lockdown period- section 143 AA of the Customs Act, 1962.
22	21-04-2020	Extends the facility of SB005 error correction in the Customs EDI system for Shipping Bills with date upto 31.12.2019



File FORM GST PMT 09, to transfer/shift the money available in Electronic Cash ledger, between various major and minor heads of GST

FAQs on Filing and Viewing Form GST PMT-09

Link:

https://tutorial.gst.gov.in/userguide/ledgers/index.htm#t=faq_pmt09.htm



Lawyer appears in baniyan for video conference hearing, forcing Rajasthan HC to adjourn the proceedings.

- Instant justice is fine, but not innerwear justice.

Option to file GSTR-3B by EVC instead of DSC enabled in GST Portal. Assesseees can furnish GSTR-3B without DSC.

CBIC clears Rs. 10,700 Crs. Customs duty refund in 16 days

Madras HC Issues Notice To Centre on PIL for GST Exemption For Masks and Sanitisers amidst COVID outbreak

– Experts opine Exemption would rather increase the cost as the supplier will not be eligible to avail the ITC.





1 M/s JAY MULTI TECH 2020-TIOL-595-CESTAT-MAD

For claiming refund of pre-deposit a mere letter is enough and no need to file refund claim.



Next step should be a mere SMS is enough!

2 RELIANCE INDUSTRIES LTD 2020-TIOL-887-HC-AHM-ST

Date of actual invoice for input service and not the date of ISD invoice distributing such credit is relevant for refund purposes.



Delayed distribution would lead to denial of refund.

3 CC Vs SAIL 2020-TIOL-88-SC-CUS

The Supreme Court has held that the cost of post importation activities in a project import, which are not mandatorily provided by the supplier of import goods, is not includible the assessable value of imported goods.





FROM OUR KNOWLEDGE HOUSE

VIDEO LINK

Exports & Export incentives under GST - Adv. G. Natarajan at Madras Tax Bar	https://www.youtube.com/watch?v=llO3CTO566c&feature=youtu.be
"Tax Laughs" by G. Natarajan at Madras Tax Bar	https://www.youtube.com/watch?v=leFvtfp7UBQ
GST on Construction Industry by G Natarajan at CTC - Hyderebad	https://www.youtube.com/watch?v=VdMPhPhoEdI&t=5615s





CONTACT



#18, Rams Flats, Ashoka Avenue
Directors Colony , Kodambakkam
Chennai - 600024.



044-24811147



mail@swamyassociates.com

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